IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 20TH SEPTEMBER 2007 / 29TH BHADRA 1929

ST.Rev..No. 299 of 2004

ORDER DATED 16.3.2001 IN TA.18/1994 OF KERALA AGRICULTURAL INCOME TAX & SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH-II, ERNAKULAM

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REVISION PETITIONER/APPELLANT/REVENUE

STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER (LAW),
DEPARTMENT OF COMMERCIAL TAXES,ERNAKULAM.

BY GOVERNMENT PLEADER MR.K.B.PRADEEP

RESPONDENT/RESPONDENT/ASSESSEE

M/S.SITHARA MARINE PRODUCTS,
KOCHI-6.

BY ADV. SRI.V.P.SUKUMAR

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 20/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

C.M.Appln.No.809 of 2004 &
S.T.Rev.No.299 of 2004

Dated, this the 20th day of September, 2007

ORDER

H.L.Dattu, C.J.

There is a delay of 888 days in filing the revision petition against the order passed by the Sales Tax Appellate Tribunal in Appeal No.18 of 1994 dated 16th March, 2001.

2. To condone the delay in filing the revision petition, the revision petitioner has filed an application along with an affidavit. The affidavit so filed is nothing but a filling up of the blanks of an affidavit prepared earlier. Even in that, they only shift the blame from one officer to the other officer for causing the delay in filing the revision petition. Having gone through the mechanical type of the affidavit so filed, we are of the opinion that the delay in filing the revision petition is not satisfactorily explained. Therefore, the application requires to be rejected and it is rejected.

3. Consequently, the revision petition also stands rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns